

kept by the brewer at the brewery where the operation or transaction occurs and will be available for inspection by any appropriate TTB officer during business hours.

(b) *Reproduction of original records.* Whenever any record, because of its condition, becomes unsuitable for its intended or continued use, the brewer shall reproduce the record by a process under §25.301. The reproduced record will be treated and considered for all purposes as though it were the original record, and all provisions of law applicable to the original are applicable to the reproduction.

(c) *Retention of records.* Records required by this part will be preserved for a period of not less than three years from the date thereof or the date of the last entry required to be made thereon, whichever is later. The appropriate TTB officer may require records to be kept for an additional period not exceeding three years in any case where such retention is deemed necessary or advisable for the protection of the revenue.

(d) *Data Processing.* (1) Notwithstanding any other provision of this section, record data maintained on data processing equipment may be kept at a location other than the brewery if the original transaction (source) records required by §§25.292–25.298 are kept available for inspection at the brewery.

(2) Data which has been accumulated on cards, tapes, discs, or other accepted record media will be retrievable within five business days.

(3) The applicable data processing program will be made available for examination if requested by an appropriate TTB officer.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended (26 U.S.C. 5415))

§25.301 Photographic copies of records.

(a) *General.* Brewers may record, copy, or reproduce records required by this part. Brewers may use any process which accurately reproduces the original record and which forms a durable medium for reproducing and preserving the original record.

(b) *Copies of records treated as original records.* Whenever records are repro-

duced under this section, the reproduced records will be preserved in conveniently accessible files, and provisions will be made for examining, viewing and using the reproduced record the same as if it were the original record, and it will be treated and considered for all purposes as though it were the original record. All provisions of law and regulations applicable to the original are applicable to the reproduced record. As used in this section, “original record” means the record required by this part to be maintained or preserved by the brewer, even though it may be an executed duplicate or other copy of the document.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, 1395, as amended (26 U.S.C. 5415, 5555))

PART 26—LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS

Subpart A—Scope of Regulations

Sec.

26.1 Alcoholic products coming into the United States from Puerto Rico and the Virgin Islands.

26.2 Forms prescribed.

26.3 Delegations of the Administrator.

Subpart B—Definitions

26.11 Meaning of terms.

Subpart C [Reserved]

Subpart Ca—Rum Imported Into the United States From Areas Other Than Puerto Rico and the Virgin Islands

26.30 Excise taxes.

26.31 Formula.

Subpart Cb—Products Coming into the United States From Puerto Rico

26.35 Taxable status.

26.36 Products exempt from tax.

26.36a–26.36b [Reserved]

26.36c Shipments of bulk distilled spirits to the United States without payment of tax.

26.37 Alcohol and Tobacco Tax and Trade Bureau Officers.

26.38 Containers of distilled spirits.

26.39 Labels.

26.40 Marking containers of distilled spirits.

26.41 Destruction of marks and brands.

26.43 Samples.